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PART II—Section 1

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 20th December, 1972/Agrahayana 29, 1894 (Saka)

The following Act of Parliament received the assent of the President on the 19th December, 1972, and is hereby published for general information:—

THE PAYMENT OF BONUS (AMENDMENT) ACT, 1972
No. 68 OF 1972

[19*th December*, 1972]

An Act further to amend the Payment of Bonus Act, 1965.

BE it enacted by Parliament in the Twenty-third Year of the Republic of India as follows:—

1. This Act may be called the Payment of Bonus (Amendment) Act, 1972. Short title.

21 of 1965. 2. In the Payment of Bonus Act, 1965 (hereinafter referred to as the principal Act), section 10 shall be re-numbered as sub-section (*1*) thereof, and— Amendment of section 10.

(*i*) in sub-section (*1*) as so re-numbered, in the proviso, for the words "this section", the words "this sub-section" shall be substituted;

(*ii*) after sub-section (*1*) as so re-numbered, the following sub-section shall be inserted, namely:—

'(2) Notwithstanding anything contained in sub-section (*1*), but subject to the provisions of sections 8 and 13, every employer shall be bound to pay to every employee in respect of the accounting year commencing on any day in the year 1971 a minimum bonus which shall be eight and one-third per cent. of

the salary or wage earned by the employee during that accounting year or eighty rupees, whichever is higher, whether there are profits in that accounting year or not:

Provided that where such employee has not completed fifteen years of age at the beginning of that accounting year, the provisions of this sub-section shall have effect in relation to such employee as if for the words "eighty rupees", the words "fifty rupees" were substituted.'.

Amendment of section 13.

3. To section 13 of the principal Act, the following proviso shall be added, namely:—

'Provided that in respect of the accounting year commencing on any day in the year 1971, the provisions of this section shall have effect as if for the words "forty rupees", "twenty-five rupees" and "four per cent.", the words "eighty rupees", "fifty rupees" and "eight and one-third per cent." respectively were substituted.'.

Amendment of section 19.

4. Section 19 of the principal Act shall be re-numbered as sub-section (*1*) thereof, and—

(*i*) in sub-section (*1*) as so re-numbered, for the words "All amounts", the words "Subject to the provisions of this section, all amounts" shall be substituted;

(*ii*) after sub-section (*1*) as so re-numbered, the following sub-sections shall be inserted, namely:—

'(*2*) Where the percentage of the salary or wage of an employee payable by way of bonus under this Act (including section 34) in the accounting year commencing on any day in the year 1971 is the same as that paid or payable by way of bonus under this Act (including section 34) to such employee in respect of the accounting year immediately preceding the aforesaid accounting year, the entire amount payable to such employee in the first mentioned accounting year shall be paid in cash within the time-limit specified in sub-section (*1*).

(*3*) Where the percentage of the salary or wage of an employee payable by way of bonus under this Act (including section 34) in the accounting year commencing on any day in the year 1971 is higher than that paid or payable by way of bonus under this Act (including section 34) to such employee in respect of the accounting year immediately preceding the aforesaid accounting year, so much of the amount calculated with reference to the difference in such percentages shall be remitted by the employer to the authority maintaining the provident fund account of such employee for crediting the same in that account and the balance shall be paid in cash to the employee, within the time-limit specified in sub-section (*1*):

Provided that where any employee enters into the service of an employer only during the accounting year commencing on any day in the year 1971, then, for the purposes of this sub-section, the percentage of bonus payable to such employee in cash and that to be remitted for crediting in his provident fund account shall be

the same as in the case of employees of that employer who were in his service in the accounting year immediately preceding the aforesaid accounting year.

(*4*) Notwithstanding anything contained in sub-sections (*2*) and (*3*), where the percentage of the salary or wage of an employee payable by way of bonus under this Act (including section 34) in respect of the accounting year commencing on any day in the year 1971 does not exceed the minimum bonus calculated in accordance with the provisions of sub-section (*2*) of section 10 or of the proviso to section 13, as the case may be, the entire amount shall be paid in cash.

(*5*) Where any employee has no provident fund account, the provisions of sub-sections (3) shall not apply to such employee and the amount payable to him by way of bonus under this Act (including section 34) shall be paid in accordance with the provisions of sub-section (*1*).

(*6*) Where any employer remits any amount for crediting in the provident fund account of an employee under sub-section (*3*),—

(*i*) the employer shall be deemed to have discharged his liability to pay the balance amount of bonus to such employee; and

(*ii*) the amount so remitted shall be deemed to be a contribution made by such employee in his provident fund account notwithstanding the fact that such amount together with the contribution that is being made by such employee for crediting in his provident fund account exceeds the maximum permissible contribution, if any, that may be made by him for crediting in the said account.

Explanation.—For the purposes of sub-sections (*3*) and (*6*), the expression "provident fund account", in relation to an employee, means the individual provident fund account of such employee maintained under the Coal Mines Provident Fund, Family Pension and Bonus Schemes Act, 1948 and the schemes framed thereunder or the Employees' Provident Funds and Family Pension Fund Act, 1952 and the schemes framed thereunder or under any other law for the time being in force or maintained by such authority as may be specified by the Central Government in this behalf by notification in the Official Gazette, as the case may be.

46 of 1948.

19 of 1952.

(7) The provisions of the Coal Mines Provident Fund, Family Pension and Bonus Schemes Act, 1948 and the Employees' Provident Funds and Family Pension Fund Act, 1952 shall, so far as may be, apply in relation to the remittances to be made by an employer under sub-section (*3*) as they apply in relation to the contributions to be made by such employer under the aforesaid Acts.'.

46 of 1948.

19 of 1952.

Repeal and Saving.

5. (*1*) The Payment of Bonus (Amendment) Ordinance, 1972 is hereby repealed. 8 of 1972.

(*2*) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act as if this Act had come into force on the 23rd September, 1972.

K. K. SUNDARAM,

Secretary.

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